

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

G. KENT PLUNKETT,)
Plaintiff,)
vs.) CIVIL ACTION NO.: 04 CV 10765 NG
VALHALLA INVESTMENT SERVICES,)
INC. AND ERIC T. HOUSE)
Defendant.)

DEFENDANTS' INITIAL DISCLOSURES

Defendants Valhalla Investment Services, Inc. and Eric T. House, by counsel, pursuant to Rule 26(a)(1) of the Federal Rules of Civil Procedure and Local Rule 26.2(A) of the District of Massachusetts, hereby provide the following initial disclosures to Plaintiff. These disclosures are made to the best of Defendants' ability and are based on the information reasonably available, or in their possession as of this date, following a good faith inquiry in accordance with Fed. R. Civ. P. 26 and L.R. 26.2(A). Defendants' investigation of possible witnesses and documents is ongoing, however, and they reserve the right to supplement and amend this disclosure to produce additional information acquired during the course of discovery, and to reply on such information as evidence in this action. These disclosures are made without waiver of, or prejudice to, any objection Defendants may have to use at trial of any of the information disclosed in this document, this document itself, or any document or thing produced pursuant to Fed. R. Civ. P. 26. Furthermore, confidential information and documents will only be produced or made available pursuant to a suitable protective order.

I. Individuals Likely to Have Discoverable Information that Defendants May Use to Support Defendants' Claims or Defenses.

Pursuant to Fed. R. Civ. P. 26(a)(1)(A), Defendants hereby identify the following individuals likely to have discoverable information that Defendants may use to support their claims and defenses and identifies the subjects of the information.

Name/Contact Information	Subject Areas
G. Kent Plunkett	As on cross-examination. The relationship with Valhalla and Eric House; his knowledge of the market; his investment strategy; his knowledge of activity in his account, as well as the market generally.
Eric T. House	The relationship with Plaintiff, the investments by Plaintiff including Plaintiff's investment strategy, the related discussions, and Plaintiff's losses. Mr. House will further testify that gains and losses were properly allocated.

Defendants' investigation, research and analysis of the issues in this case are ongoing. Defendants expressly reserve the right to supplement their identification of individuals pursuant to Fed. R. Civ. P. 26(e) as their investigation continues.

II. Documents in Defendants' Custody, Possession or Control that Defendants May Use to Support Their Claim or Defenses

Defendants hereby disclose the following description by category and location of documents, data compilations, and tangible things in Defendants' possession, custody, or control that Defendants may use to support their claims or defenses.

Category	Location
Documents and tangible things reflecting Plaintiff's investments, losses and communications with Defendants	Valhalla, Eric House, G. Kent Plunkett

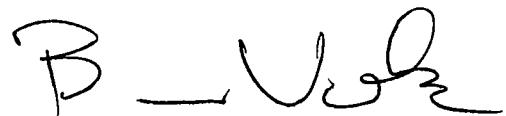
Defendants' investigation, research and analysis of the issues in this case are ongoing. Defendants expressly reserve the right to supplement their identification of categories and documents pursuant to Fed. R. Civ. P. 26(e) as their investigation continues.

III. Computation of Damages

This section is best left for Plaintiff. However, Defendants have incurred attorney fees, which continue to mount. Defendants intend to seek reimbursement of fees.

IV. Insurance

Defendants do not have any insurance that may be liable to satisfy part or all of a judgment which may be entered.

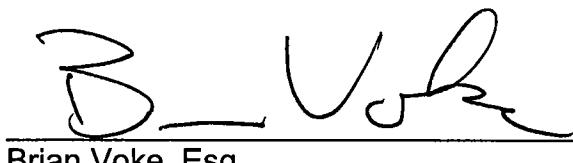


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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been served via Ordinary United States Mail Service this 17th day of May 2005 upon:

H. Joseph Hameline, Esq.
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